

Vote: 507 Busia District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Busia District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	291,803	217,996	236,098
2a. Discretionary Government Transfers	1,961,444	1,209,485	4,176,631
2b. Conditional Government Transfers	16,213,954	12,101,100	18,021,018
2c. Other Government Transfers	2,541,520	736,192	1,306,404
3. Local Development Grant		361,195	0
4. Donor Funding	213,009	201,348	392,379
Total Revenues	21,221,730	14,827,317	24,132,531

Planned Revenues for 2016/17

The overall performance during the next Financial Year is expected to increase by 8.9% i.e from Ushs. 21billion to Ushs. 23billion as a result of funding under the Discretionary Grant arising out of Policy shifts in formular re-definition allocations and increase in the wage compoent. Conditional grant is to increase by 11% mainly to cater for wage in terms of additional staff recruitment and increase in salary for teachers. Other transfers from Central Government have decreased by 85.7% due

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	769,320	598,363	2,152,914
2 Finance	438,896	264,006	300,827
3 Statutory Bodies	1,309,179	909,374	611,930
4 Production and Marketing	433,484	226,621	1,600,156
5 Health	2,243,380	1,795,652	2,825,330
6 Education	12,067,714	8,623,119	13,063,405
7a Roads and Engineering	2,173,000	547,459	943,103
7b Water	490,112	87,605	622,840
8 Natural Resources	84,610	66,727	1,079,556
9 Community Based Services	1,072,177	248,057	610,816
10 Planning	91,578	55,022	273,318
11 Internal Audit	48,280	34,125	48,334
Grand Total	21,221,730	13,456,130	24,132,531
	<i>Wage Rec't:</i>	<i>11,874,389</i>	<i>8,734,243</i>
	<i>Non Wage Rec't:</i>	<i>5,308,755</i>	<i>5,536,037</i>
	<i>Domestic Dev't</i>	<i>3,825,577</i>	<i>4,259,039</i>
	<i>Donor Dev't</i>	<i>213,009</i>	<i>392,379</i>

Planned Expenditures for 2016/17

The expenditure plans for the FY 2016/2017 amount to a total of UGX. 23,022,924,000 up from UGX 21,221,730,000 in 2015/16 financial year, an increase 8.9%. Although the wage component has increased by 14.8% across all sectors, the unconditional grant is inadequate to cover health workers at headquarters in the grant as provided for in the health guidelines. The grant is equally inadequate to cover wages if all heads of Department positions are filled. The District

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Executive Summary

analysis as communicated in t

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

<i>US\$ 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	291,803	217,996	236,098
Market/Gate Charges	26,757	1,538	5,145
Sale of revenue collection materials	3,000	0	
Sale of forest products	10,000	0	
Royalties		0	6,000
Registration of Businesses	11,381	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	10,902	858	4,745
Park Fees	9,140	910	405
Other Fees and Charges	58,382	128,139	77,098
Slaughter Fees	11,642	0	
Miscellaneous		0	4,518
Property related Duties/Fees	10,000	0	2,474
Local Service Tax	80,000	71,570	100,000
Land Fees	12,721	1,720	6,724
Inspection Fees	10,000	0	7,718
Business licences	14,879	2,082	7,407
Application Fees	2,000	65	163
Animal & Crop Husbandry related levies		0	1,731
Agency Fees	10,000	11,115	11,970
Advertisements/Billboards	3,000	0	
Miscellaneous and identified revenue	3,000	0	
Other licences	5,000	0	
2a. Discretionary Government Transfers	1,961,444	1,570,680	4,176,631
District Unconditional Grant (Wage)	1,087,093	835,349	1,257,883
District Discretionary Development Equalization Grant	361,195	361,195	2,144,388
District Unconditional Grant (Non-Wage)	513,156	374,136	774,360
2b. Conditional Government Transfers	16,213,954	12,101,100	18,021,018
Sector Conditional Grant (Non-Wage)	2,883,229	1,936,877	3,344,786
Sector Conditional Grant (Wage)	10,787,296	7,923,674	12,686,294
Support Services Conditional Grant (Non-Wage)	310,091	178,848	
Pension for Local Governments	789,645	650,778	707,670
Development Grant	1,421,693	1,394,424	775,237
Gratuity for Local Governments		0	331,682
General Public Service Pension Arrears (Budgeting)		0	130,339
Transitional Development Grant	22,000	16,500	45,010
2c. Other Government Transfers	2,541,520	736,192	1,306,404
Unspent balances – Conditional Grants	28,977	0	
Uganda AIDS Commission	10,000	0	
Youth Livelihood Programme		0	328,000
Climate Smart Agriculture		0	24,000
CAIIP -111	1,146,545	19,000	
MoH_Mtrack	1,141	0	
MoH_Bilharzia	29,949	29,479	

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A. Revenue Performance and Plans

Youth Livelihood Project	800,000	167,675	
MoH- Recruitment of Health Workers		15,795	
Road Maintenance (Uganda Road Fund)	488,977	251,771	
MoH_Polio		140,289	
MAAIF_Climate Smart Agriculture_CSA		10,695	
MoH-Global Fund/GAVI		78,643	
Northern Uganda Social Action Fund III (NUSAF III)		0	942,404
NUSAF		5,000	
PCY	24,000	0	
PLE		0	12,000
PLE Examination (UNEB)	11,931	12,188	
MAAIF-Vegetable oil		5,658	
4. Donor Funding	213,009	201,348	392,379
SDS -USAID	55,630	46,508	
Global Fund_GAVI	18,000	0	18,000
IGAAD	13,000	0	13,000
PACE	5,028	970	5,028
UNICEF	91,401	112,635	266,401
USAID_SDS		0	60,000
WHO		41,236	
NTD-Neglected tropical diseases	29,950	0	29,950
Total Revenues	21,221,730	14,827,317	24,132,531

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District expects a decline in Local Revenue performance from Ushs. 291,803,000 down to Ushs. 236,100,000 i.e by 19% due to a review of the property tax valuation list which will be completed in the FY 2016/17 and hence little revenues are expected in the same year. A review of other sources like market dues and Land fees is also to be done to ascertain realistic revenues. This is done to avoid unrealistic budgeting.

(ii) Central Government Transfers

The District expects to realise Ushs. 22,569,445,000 under Central Government Transfers up from Ushs. 20,687,941,000 (an increase of Ushs. 1,852,527,000 (i.e 8.9%) mainly due to increased funding under the Discretionary Grant arising out of Policy shifts in formular allocations. Conditional grant is to increase by 11% mainly to cater for wage in terms of additional staff recruitment and increase in salary for teachers. Other transfers from Central Government have decreased by 85.7% due to t

(iii) Donor Funding

Donor funding is expected to perform at almost the same level of funding of 217million as the same funders are to contune with their support and more so at the same budgetary provisions like UNICEF and USAID.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	732,847	659,343	1,950,830
District Unconditional Grant (Non-Wage)	123,044	65,122	49,972
District Unconditional Grant (Wage)	262,114	250,412	351,141
General Public Service Pension Arrears (Budgeting)		0	130,339
Gratuity for Local Governments		0	331,682
Locally Raised Revenues	22,246	151,584	72,180
Multi-Sectoral Transfers to LLGs	270,000	151,097	307,846
Pension for Local Governments		0	707,670
Support Services Conditional Grant (Non-Wage)	55,444	41,127	
<i>Development Revenues</i>	36,473	41,473	202,084
District Discretionary Development Equalization Gran	36,473	36,473	91,696
Multi-Sectoral Transfers to LLGs		0	110,388
Other Transfers from Central Government		5,000	
Total Revenues	769,320	700,816	2,152,914
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	732,847	572,134	1,950,830
Wage	262,114	250,412	351,141
Non Wage	470,733	321,721	1,599,688
<i>Development Expenditure</i>	36,473	26,230	202,084
Domestic Development	36,473	26,230	202,084
Donor Development	0	0	0
Total Expenditure	769,320	598,363	2,152,914

2015/16 Revenue and Expenditure Performance up to March

The department realized 136% of its 3rd quarter budget and cumulatively 91% of the approved budget was realised which is very good performance. Local revenue performance to the department was over 1,414 being recoveries from staff salaries during the quarter. Unconditional grant performed below average due to allocations to fund compensation under natural resources among others. There was under budgeting for wage hence leading to a higher performance. Multi-sectoral transfers performed at only 55% due to less realisation of Local Revenue save for recoveries from salaries. The absorption level cumulatively was relatively fair i.e at 84.9%.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a sharp rise of 179.8% in the departmental allocations for the FY 2016/17 compared to FY 2015/16 because of a shift in pension and gratuity for retired public servants from Statutory bodies to administration. Equally, the wage component has increased due to the planned recruitment of 4 staff. There has been an increase in Local revenue to compensate for the reduced level of funding other unconditional grant and yet priorities in the department have increased. The department expects to realise more funding under the DDEG component as a result of new allocation formular. There was also a policy shift to allocate more resources to the Lower Local Governments thus almost doubling the multi-sectoral transfers to LLGs. On the expenditure side, Ushs. 74million shall cater for operations, Ushs. 1.5billion for human resources including salary, pension and gratuity payments, Ushs. 86million for capacity building, Ushs. 23.7million for sub-county supervision/monitoring while Ushs. 12.9million to cater for payroll and human resource management.

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Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			61
Availability and implementation of LG capacity building policy and plan		No	Yes
No. (and type) of capacity building sessions undertaken	15	8	12
Function Cost (UShs '000)	769,320	598,363	2,152,914
Cost of Workplan (UShs '000):	769,320	598,363	2,152,914

2015/16 Physical Performance up to March

14 LLG supervised, administration office operation supported, national days (World AIDS Day) marked, public function held, consultation and reviews held, monitoring conducted, Travels and consultations done with Line ministries; District Payroll managed and Updated, paychange forms prepared and processed through IPPS, 59 staff paid salary for the nine months, servicing and repair of computers and accessories, training of staff conducted at Uganda Management Institute, recruitment of health staff done, printing of payrolls and payslips done and 1 Advert for service providers posted.

Planned Outputs for 2016/17

14 LLG supervised, 4- National days marked, Consultation and reviews held with Line ministries, Monitoring of government programs, Salaries for 61 staff paid, pension and Gratuity Paid, District Payroll Controlled and Updated, paychange forms prepared and processed through IPPS, training of staff conducted in areas of: LG Development Planning and Management for Lower Local Councils and Administration and Roles and Responsibilities of Local Government Councils.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No commitment as yet.

(iv) The three biggest challenges faced by the department in improving local government services

1. Low staffing level Vs wage bill allocations

Inadequate wage bill has affected the recruitment of staff in critical areas of Administration especially Parish Chiefs

2. Inadequate office space especially in the Lower Local Governments

Four of the five newly established Lower Local Governments have continued to rent office premises, at the cost of other critical service delivery areas. The resource envelope is inadequate to meet costs for land acquisition and construction of offices.

3. Narrow revenue base

The department entirely depends on local revenue to implement the planned activities. In most cases, the local revenue allocated is insufficient to fund the activities of administration.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16	2016/17

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Workplan 2: Finance

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	344,056	171,661	291,027
District Unconditional Grant (Non-Wage)	59,712	36,429	40,212
District Unconditional Grant (Wage)	170,030	116,462	209,953
Locally Raised Revenues	104,206	10,133	40,862
Support Services Conditional Grant (Non-Wage)	10,108	8,638	
<i>Development Revenues</i>	94,840	94,840	9,800
District Discretionary Development Equalization Grant	800	800	9,800
Multi-Sectoral Transfers to LLGs	94,040	94,040	
Total Revenues	438,896	266,501	300,827
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	344,056	169,566	291,027
Wage	170,030	116,462	209,953
Non Wage	174,026	53,104	81,074
<i>Development Expenditure</i>	94,840	94,440	9,800
Domestic Development	94,840	94,440	9,800
Donor Development	0	0	0
Total Expenditure	438,896	264,006	300,827

2015/16 Revenue and Expenditure Performance up to March

The department realised 100% of its quarterly planned estimates and cumulatively 61% of the approved budget. Releases from MOFPED performed well with LGMSDP and multi-sectoral transfers performing at 100% cumulatively. Other areas performed below 75% due to low realisation of Local Revenue save for recoveries under salary and other pressing commitments under Administration vote. On the expenditure side, almost 100% of funds realised were absorbed.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will experience a 33% reduction in the expected resources for the FY 2016/17 compared to the expectations of FY 2015/16. This is as a result of a policy change and review of the allocation formula for the Unconditional grant that led to a reduction in the expected funding and hence less allocations to the department. Otherwise the wage component has increased to cater for additional staff recruitment while more funding has been allocated under the DDEG component to cater for procurement of laptop computer and monitoring. Local revenue has reduced due to the need for addressing priorities under Administration vote like meeting of Court costs. On the expenditure side Ushs. 236million shall cater for LG Financial Management Services, Ushs. 16million for revenue management and collection, Ushs. 27million for the budgeting process while Ushs. 16 million for expenditure management.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/06/2016	22/10/2015	31/08/2016
Value of LG service tax collection	70000000	71569555	90000000
Value of Other Local Revenue Collections	60000000	146426445	
Date of Approval of the Annual Workplan to the Council	30/06/2016	22/12/2015	30/06/2017
Date for presenting draft Budget and Annual workplan to the Council	30/06/2015	22/03/2016	30/06/2017
Date for submitting annual LG final accounts to Auditor General	30/06/2017	31/08/2015	
	Function Cost (UShs '000)	438,896	264,006
	Cost of Workplan (UShs '000):	438,896	264,006
			300,827
			300,827

2015/16 Physical Performance up to March

Responses to Audit queries by Audit General were compiled and submitted to OAG and Parliament, Follow up on revenue collections to all 14 Lower Local Governments done, Quarterly Financial Report prepared and shared with Council, Supervision and mentoring of Lower Local Government Staff carried out. Semi-annual accounts prepared and submitted to Ministry of Finance, Planning and Economic Development. Draft Budget prepared and laid before Council

Planned Outputs for 2016/17

Annual Financial Statements for 2015/2016 prepared and submitted to office of Auditor General, Audit Queries Responses prepared and submitted to OAG and Parliamentary PAC, Quarterly financial reports and accountabilities prepared and submitted to line ministries, Books of Account procured, district Creditors paid, Staff of the department paid salaries for 12 months, Quarterly monitoring of completed projects done and Quarterly budget desk meetings held.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

There are no off budget commitments as yet.

(iv) The three biggest challenges faced by the department in improving local government services

1. Transport

The department lacks even basic means of transport like motorcycles to facilitate monitoring and supervision to enhance local revenue collection, accounting and reporting from the Lower Local Governments.

2. Staffing

The department is understaffed at the district level to effectively monitor and supervise local revenue collection and even at subcounty level where some subcounties do not have sub accountants and parish chiefs who very focal in revenue collection.

3. Lack of political will

There is no political will to enhance local revenue by way of proper progressive policies.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved	Outturn by end	Approved

Vote: 507 Busia District

Workplan 3: Statutory Bodies

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	514,799	358,072	605,930
District Unconditional Grant (Non-Wage)	75,741	69,667	326,287
District Unconditional Grant (Wage)	194,348	141,652	250,911
Locally Raised Revenues	18,819	15,259	28,733
Other Transfers from Central Government		15,795	
Support Services Conditional Grant (Non-Wage)	225,892	115,699	
<i>Development Revenues</i>	4,735	4,735	6,000
District Discretionary Development Equalization Gran	4,735	4,735	6,000
Total Revenues	519,534	362,807	611,930
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,304,444	909,374	605,930
Wage	194,348	137,724	250,911
Non Wage	1,110,096	771,650	355,020
<i>Development Expenditure</i>	4,735	0	6,000
Domestic Development	4,735	0	6,000
Donor Development	0	0	0
Total Expenditure	1,309,179	909,374	611,930

2015/16 Revenue and Expenditure Performance up to March

The department received 92% of its planned budget estimates for 3rd quarter and 77% of its annual estimates which is good performance. All sources performed above 75% cumulatively save for pension and gratuity for Local Government and teachers, and conditional transfers for councilors and ex-gratia which is released and paid in fourth quarter. A supplementary provision was raised to clear gratuity hence 138% performances. The expenditure performance is equally fair averaging 70%. Zero performance is registered under LGMSDP as the project was rolled to fourth quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Statutory Bodies budgetary allocation is expected to reduce by 53%. The reason for the reduced budget is the shift of Pension and Gratuity funding from Statutory Bodies to Administration Vote. There is expected increase in the non-wage to fund due to the consolidation of grants and in this case funding to DSC and Boards of Council has been shifted to the none-wage component. An increase in Local Revenue is due to increase in revenue collection and equally the need to fund an increased number of Council members. Otherwise, out of the expected budget, Ushs. 282,976,000 will cater for Council Administrative Services, UGX 186million for Political and Executive oversight and UGX 36,577,000 for Standing Committee operations. Ushs. 72million shall fund operations of District Service Commission, Ushs. 7.9million Loand Board, Ushs. 15 PAC and Ushs. 5.2million District Service Commission.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382			

Vote: 507 Busia District

Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	240	0	240
No. of Land board meetings	9	0	6
No. of Auditor Generals queries reviewed per LG	10	19	6
No. of LG PAC reports discussed by Council	4	1	2
Function Cost (US\$ '000)	1,309,179	909,374	611,930
Cost of Workplan (US\$ '000):	1,309,179	909,374	611,930

2015/16 Physical Performance up to March

9 Staff of the department paid salary for 3 months, 2 DCC meetings held, 2 PAC meetings held and 3 DSC meetings were held and 53 staff appointed and promoted. 12 Auditor General's audit queries for subcounties were reviewed and one PAC report for FY 2013/14 for Busia District presented to council for discussion. 1 council and 1 business committee meeting held and 1 meeting for each of the four standing committees was held. Offices of the clerk to council, District council speaker and District chairperson and DEC members were all facilitated to execute their duties

Planned Outputs for 2016/17

It is planned that during the year, Council and its committees will be facilitated to conduct their business, as well as other Statutory Committees, Boards & Commissions of Council specifically District Service Commission, District Land Board, District Public Accounts Committee and District Contracts Committee will be facilitated to carry out their mandatory obligations. Six Council meetings and six meetings for each standing committee respectively are specifically planned.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No commitment as yet.

(iv) The three biggest challenges faced by the department in improving local government services

1. Inability to attract high calibre staff in key Departments

Out of the ten critical heads of Departments and Units only 5 positions are substantively filled. The District Service Commission has advertised four times without attracting the Head of Natural Resources and Community Based Services for example.

2. Inadequate skills to effectively executive oversight roles

The Political leadership has had limited training in areas of Policy/bye-law formulation, planning and budgeting and monitoring of government programmes, affecting effective service delivery.

3. Inadequate funding

The ceiling that is provided to meet operations of Council within the Law is inadequate to cover the mandatory sittings of Council and its Committees, resulting in inadequency to effectively carry out their Political oversight.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

Vote: 507 Busia District

Workplan 4: Production and Marketing

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	311,189	222,482	454,259
District Unconditional Grant (Non-Wage)	7,282	8,552	0
District Unconditional Grant (Wage)	77,737	76,192	0
Locally Raised Revenues	1,471	538	0
Sector Conditional Grant (Non-Wage)	88,337	66,253	55,552
Sector Conditional Grant (Wage)	134,574	69,606	398,706
Support Services Conditional Grant (Non-Wage)	1,788	1,341	
<i>Development Revenues</i>	122,295	98,161	1,145,897
Development Grant	109,078	81,808	55,525
District Discretionary Development Equalization Grant		0	304,664
Locally Raised Revenues	13,217	0	
Multi-Sectoral Transfers to LLGs		0	761,708
Other Transfers from Central Government		16,352	24,000
Total Revenues	433,484	320,643	1,600,156

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	311,189	196,890	454,259
Wage	212,311	124,947	398,706
Non Wage	98,879	71,943	55,552
<i>Development Expenditure</i>	122,295	29,730	1,145,897
Domestic Development	122,295	29,730	1,145,897
Donor Development	0	0	0
Total Expenditure	433,484	226,621	1,600,156

2015/16 Revenue and Expenditure Performance up to March

The department realised 92% of its quarterly budget and cumulatively 74% of its annual budget. Overall budget performance of 74% is good i.e as expected. Otherwise local revenue performance to the Department was quite low i.e at only 37% due to other pressing commitments under Administration and natural resources. However, unconditional grant under the department was above expectation to meet operational areas under Operation Wealth Creation. Wage performance for agricultural extension is low due to delays in approval for staff recruitment which was finally done and staff recruited awaiting appointment. There was equally under allocation under wage due to limited IPFs allocated. Otherwise, absorption level stood at 66% which was fair, as most of it is for capital expenditure and most works have been completed only awaiting payment.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Departmental allocation for the FY 2017/2018 is expected to increase by 277% due to an increment of funding from the District Discretionary equalisation grant and wage component. Although the sector conditional grant reduced, the corresponding increase in the DDEG shall fundamentally increase the overall departmental allocation and thus improve the food security situation and wealth creation at household level. The wage increase is to cater for more 15 staff to be recruited. On the expenditure side, Ushs. 398.7million is to cater for staff salary payments and Ushs. 761.704million shall be channelled to LLG accounts for procurement of inputs while the rest shall be used at the District level still for procurement of inputs to farmers and farmer training. More funding to operation wealth creation shall thus be made and funding to Commercial services is expected to rise by over 100% from Shs 7,200,000 to Shs 16,666,000.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Vote: 507 Busia District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0182			
No. of livestock vaccinated	2000	145390	5000
No of livestock by types using dips constructed	2000	0	4000
No. of livestock by type undertaken in the slaughter slabs	35400	40500	35400
No. of fish ponds stocked	10	0	24
Quantity of fish harvested	40	28	4500
No. of tsetse traps deployed and maintained	50	150	207
No of slaughter slabs constructed		0	2
No of plant clinics/mini laboratories constructed		0	3
Function Cost (US\$ '000)	426,284	221,221	1,583,491
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	1	1	2
No of businesses inspected for compliance to the law		0	10
No of businesses assisted in business registration process		3	
No. of enterprises linked to UNBS for product quality and standards		2	
No. of producers or producer groups linked to market internationally through UEPB		4	2
No. of market information reports disseminated		2	4
No of cooperative groups supervised	5	5	16
No. of cooperative groups mobilised for registration		3	4
No. of cooperatives assisted in registration		7	0
No. of opportunities identified for industrial development	4	3	2
No. of producer groups identified for collective value addition support		0	2
No. of value addition facilities in the district		0	1
A report on the nature of value addition support existing and needed		No	NO
Function Cost (US\$ '000)	7,200	5,400	16,666
Cost of Workplan (US\$ '000):	433,484	226,621	1,600,156

2015/16 Physical Performance up to March

16 extension workers and headquarter staff salary paid, Quarterly support supervision undertaken and reports prepared and shared in Busia Municipal council, Dabani, Masafu, Majanji, Buteba, Bulumbi, Masinya, training of 25 farmers in climate smart agriculture and 150 farmers were trained on pest and disease management in the sub counties of Dabani, Buhehe Buteba, and Sikuda and Masafu. 59,500 fish fry distributed to 20 farmers under Operation Wealth Creation and 10,000 fish fry and 5,094 kg of fish feed to two farmers by MoAAIF, 26,570 kg of maize, 25,410 kg of beans, 2,770kg of g/nutsm, 30,000 seedlings of citrus, 900bags of cassava and 42,000 of coffee under Operation Wealth Creation. 145,390 cattle, pets and local chicken vaccinated in the sub counties of Bulumbi, Busitema, Masaba, Dabani, Buteba, Lumino, Lunyo, Sikuda, Masinya, Buhehe, Majanji, Busia municipal council, Buyanga; carried out regulatory activities i.e 2 consultative meetings and 1 training meeting. 4 farmer sensitisation in Busime, Lunyo, Majanji, Lumino and Busia Municipal council and 1 consultation at MAAIF head quarters in Entebbe. Under commercial services farmers were linked to the market and new opportunities for investment and Associations were assisted to Register.

Planned Outputs for 2016/17

Vote: 507 Busia District

Workplan 4: Production and Marketing

Vaccination of 1000 pets, 5,000 head of cattle and 48,000 poultry. 4,000 livestock to access Dips in Buhehe and Lumino sub counties. 35,400 livestock accessing slaughter facilities, 240 traps maintained and more 207 traps procured, 3 plant clinics established, 6 slaughter slabs constructed one mini abattoir constructed in Lumino and cultivated assets procured in all the sub counties of the district in the form of improved seeds and livestock, longstroth beehives, and enterprise grants made available to groups throughout all the sub counties in atleast 34 groups. Formation of cooperatives promoted, industrial development encouraged, market information disseminated, enterprise development encouraged.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The central government through operation wealth creation will continue to directly supply seed to the farmers in the villages. NGOs such as child fund, world vision will carry out restocking of livestock in the district. Promotion of animal traction will also be carried out by world vision. Improved seed distribution to farmer groups will be carried out by Child fund and world vision. VODP and UNDP will train farmers on climate change agriculture technologies and also offer grants to the farmer groups in the project areas.

(iv) The three biggest challenges faced by the department in improving local government services

1. Few livestock and Fisheries extensionists

The District has only 7 livestock extension workers, with two due for retirement, this makes service provision difficult given the need to promptly respond to disease situations.

2. Lack of transport

The department has only three operational motorcycles and one Vehicle. Most extension workers therefore can not respond to farmer needs in time, moreover the budgets do not provide for higher of motorcycles.

3. High farmer expectation

This makes it difficult to satisfy most farmers due to limited funding

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,867,705	1,544,469	2,452,505
District Unconditional Grant (Non-Wage)	14,182	18,943	24,558
Locally Raised Revenues	3,711	1,345	0
Other Transfers from Central Government	11,142	197,474	
Sector Conditional Grant (Non-Wage)	368,449	276,337	372,859
Sector Conditional Grant (Wage)	1,468,053	1,048,744	2,055,088
Support Services Conditional Grant (Non-Wage)	2,168	1,626	
<i>Development Revenues</i>	375,674	407,796	372,825
Development Grant	157,539	157,539	0
District Discretionary Development Equalization Grant	0	0	86,000
Donor Funding	188,186	196,886	217,379
Multi-Sectoral Transfers to LLGs		0	50,784
Other Transfers from Central Government	29,949	29,479	
Transitional Development Grant	0	0	18,662
Unspent balances – Conditional Grants		21,458	
Unspent balances - donor		2,434	

Vote: 507 Busia District

Workplan 5: Health

Total Revenues	2,243,380	1,952,265	2,825,330
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,867,705</i>	<i>1,476,042</i>	<i>2,452,505</i>
Wage	1,468,053	1,048,744	2,055,088
Non Wage	399,653	427,298	397,417
<i>Development Expenditure</i>	<i>375,674</i>	<i>319,610</i>	<i>372,825</i>
Domestic Development	187,488	120,289	155,446
Donor Development	188,186	199,320	217,379
Total Expenditure	2,243,380	1,795,652	2,825,330

2015/16 Revenue and Expenditure Performance up to March

The department realised 131% of its quarterly budget and 86% of its approved annual budget. The high increase was as a result of funds for polio immunization and GAVI funds sent by Ministry of Health which called for a supplementary provision. Other releases from MoFPED performed as expected i.e at 100% against the quarterly figures and 75% of the annual budget. There was high allocation under unconditional grant_wage of 134% to refund the GAVI funds. Equally, other transfers performed at a high rate due increase in funding to address the Cholera outbreak. Otherwise, 92% of the funds were absorbed which was a good performance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is to realise a 26% increase in allocations in 2016/17 FY. The increase is mainly to increased allocation to the wage bill that has been able to increase the staffing level from 47% to 51%, and the introduction of the equalisation grant. No Locally raised revenue is allocated to the health sector, however there has been an increase in the unconditional grant to cater for salary enhancement for Doctors. On the expenditure side, 87% of the budget estimates will be recurrent expenditure while 13% will be development expenditure. Of the recurrent expenditure, 73% is to cover wages. Note that 51% of the development expenditure will be from donor funds. Specifically, Ushs. 271.7million (7.6%) shall be spent under the primary health care component, Ushs. 169.2million to the two District Hospitals while Ushs. 2.3billion under health management and supervision to cater for staff salaries, and donor interventions.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0881 Primary Healthcare

Vote: 507 Busia District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of outpatients that visited the NGO Basic health facilities	6500	5063	6500
Number of inpatients that visited the NGO Basic health facilities	400	431	520
No. and proportion of deliveries conducted in the NGO Basic health facilities	100	326	326
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	500	544	600
Number of trained health workers in health centers	80	117	130
No of trained health related training sessions held.	4	4	4
Number of outpatients that visited the Govt. health facilities.	161232	190509	190509
Number of inpatients that visited the Govt. health facilities.	4800	40447	40447
No and proportion of deliveries conducted in the Govt. health facilities	3024	6490	6490
% age of approved posts filled with qualified health workers	29	65	51
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	20	30	30
No of children immunized with Pentavalent vaccine	10000	8697	10000
No of staff houses constructed	1	1	
No of maternity wards constructed		0	1
No of OPD and other wards rehabilitated	1	1	
Value of medical equipment procured	11000000	0	
Function Cost (US\$ '000)	2,243,380	1,795,652	322,690
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	169,180
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	2,333,460
Cost of Workplan (US\$ '000):	2,243,380	1,795,652	2,825,330

2015/16 Physical Performance up to March

OPD attendance increased from 137% in the previous quarter to 149% in the period under review, Children completing the pentavalent vaccines for DPT 3 also rose from 94.3%, in quarter 2 to 96% in quarter 3, while those for Measles also increased from 66.5% to 89%. This is still below the national target of 95%. The contraceptive prevalence rate also increased from 5.6 in quarter 2 to 6.2 in quarter 3, implying that most women in child bearing age have access to family planning services. Institutional Deliveries decreased from 4187 to 2495. ANC attendances rose from 50.7% to 64%. Mothers receiving IPT 2 rose from 2124 in quarter 2 to 2647.

Planned Outputs for 2016/17

4 quarterly reports for support supervision to 27 HFs produced, 12 District monthly HMIS reports collected from the 27 HFs prepared and submitted to MOH, and other partners on time; Minutes of 4 quarterly DHMT meetings prepared; 150 Out reaches for HCT conducted; 12 Quality Improvement coaching visits conducted to ART sites; All Health Workers trained on comprehensive HIV care; Community mobilized and sensitized on HIV/AIDs, Sanitation and Hygiene among others, 1 Maternity ward constructed complete at Buwembe HC III, 1 maternity ward rehabilitated and piped water extended to Busitema HC III from a distance of about 2 Km. Lower local Governments are to provide for furniture in health centre IIs, rehabilitate maternity units and provide for electricity to Mbehenyi HC III staff

Vote: 507 Busia District

Workplan 5: Health

houses. Lunyo HC III is to be fenced using the DDEG funding.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The department expects to realise Ushs. 182 million from World Health Organisation (WHO) , RTI -Envision and IGAD. IGAD will support issues of HIV/AIDS interventions in Busia Municipal Council, WHO will be supporting the District to conduct Disease Surveillance, carry out campaigns against measles, polio etc, while RTI-Envision will address the Neglected Tropical Diseases, USAID has committed more funding through Partner Agencies for a number of activities.

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate Human Resource for Health

The district staffing level is currently at 47.3%. This has high staff work load. There is insufficient vote to recruit more staff and the turn over of Doctors in the District is High. The incentives to motivate Doctors mainly are quite limited.

2. Inadequate Essential Medical Supplies

This is partly due to inadequate funding, stockouts of certain essential medicines at NMS, but also sometimes NMS fails to stick to its delivery schedules.

3. Inadequate Finances

The operational costs for vehicle repairs(DHO's Office, and HSD Ambulances), are now quite high and this affects the overall budget for service delivery. The vehicles are now quite old which results in high maintenance costs.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	11,582,789	8,382,123	12,621,571
District Unconditional Grant (Non-Wage)	3,353	4,056	0
District Unconditional Grant (Wage)	44,670	34,281	42,324
Locally Raised Revenues	1,964	269	1,148
Other Transfers from Central Government	11,930	12,188	12,000
Sector Conditional Grant (Non-Wage)	2,333,598	1,524,654	2,333,598
Sector Conditional Grant (Wage)	9,184,670	6,805,324	10,232,500
Support Services Conditional Grant (Non-Wage)	2,604	1,352	
<i>Development Revenues</i>	484,925	470,620	441,834
Development Grant	449,438	449,438	239,012
District Discretionary Development Equalization Grant	35,486	21,182	
Multi-Sectoral Transfers to LLGs		0	202,822

Vote: 507 Busia District

Workplan 6: Education

Total Revenues	12,067,714	8,852,744	13,063,405
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>11,582,789</i>	<i>8,366,408</i>	<i>12,621,571</i>
Wage	9,229,339	6,839,604	10,275,722
Non Wage	2,353,450	1,526,804	2,345,848
<i>Development Expenditure</i>	<i>484,925</i>	<i>256,711</i>	<i>441,834</i>
Domestic Development	484,925	256,711	441,834
Donor Development	0	0	0
Total Expenditure	12,067,714	8,623,119	13,063,405

2015/16 Revenue and Expenditure Performance up to March

The department realised 113% of its quarterly budget and cumulatively 73%. Grants performed at 133% of its quarterly release and 67% over all due to Policy change where capitation release is made on termly basis. All the development budget was realised in the 3rd quarter hence higher percentage than expected. Otherwise, performance was as expected, and 97.4% of the released funds were absorbed which was very good performance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department plans an increase of 8.25% in revenues mainly due to expected increase of teachers salaries. By allocation, primary education is to receive Ushs. 9billion (70%) due to high enrolment followed by Secondary and then skills development. The capital development budget will cost UGX 441.8million making it 3.3%.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781			
No. of textbooks distributed	00	0	0
No. of pupils enrolled in UPE	82438	82438	84872
No. of student drop-outs	2750	2750	2750
No. of Students passing in grade one	520	215	520
No. of pupils sitting PLE	5350	5239	5350
No. of classrooms constructed in UPE	4	2	0
No. of classrooms rehabilitated in UPE	4	4	6
No. of latrine stances constructed	5	5	15
No. of teacher houses constructed	1	0	
No. of primary schools receiving furniture	8	0	1
Function Cost (UShs '000)	8,503,708	6,162,058	1,182,170
Function: 0782			
No. of students enrolled in USE	10247	10247	10500
Function Cost (UShs '000)	2,700,700	1,842,958	1,174,113
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	69	69	69
No. of students in tertiary education	887	887	
Function Cost (UShs '000)	736,932	501,588	838,060
Function: 0784 Education & Sports Management and Inspection			

Vote: 507 Busia District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of primary schools inspected in quarter	148	117	148
No. of secondary schools inspected in quarter	21	19	18
No. of tertiary institutions inspected in quarter	3	3	3
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	126,074	116,515	9,869,062
Function: 0785 Special Needs Education			
No. of SNE facilities operational	1	1	
Function Cost (US\$ '000)	300	0	0
Cost of Workplan (US\$ '000):	12,067,714	8,623,119	13,063,405

2015/16 Physical Performance up to March

The department was able to fund operational costs of all the institutions and paid staff salaries. All the 117 primary schools in addition to the Secondary and Tertiary Institutions operated. Inspection/monitoring was equally done and most of the capital projects have been completed. 29 latrine stances completed and 4 classrooms. Otherwise, revision of the SFG work plan was done after submitting the Final Performance Contract on late receipt of Guidelines from MoES hence latrine stances were revised from 20 to 54 while classrooms down from 14 to 6.

Planned Outputs for 2016/17

During the year, the following outputs will be achieved. 6 classrooms renovated, 15 latrine stances constructed, 3 setaer desks procured for one primary school. 117 Primary schools fully functioning. Secondary and Tertiary Institutions supported and functioning. School inspections shall be carried out in all primary and secondary schools. Teachers paid salary and 85,848 pupils enrolled and taught. Lower Local Governments are to construct 26 latrine stances and provide furniture to 39 primary schools under DDEG.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No commitments yet

(iv) The three biggest challenges faced by the department in improving local government services

1. Understaffing in schools and Education office

Pupil teacher ratio remains quite high in schools and education office due to inadequate funds to recruit more staff

2. High pupil drop out

There is low retention rate of pupils i.e 32%

3. Absenteesim by teachers and learners

Teachers and learners continue not to attend to school programmes regularly.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

Vote: 507 Busia District

Workplan 7a: Roads and Engineering

<i>Recurrent Revenues</i>	610,609	312,526	611,750
District Unconditional Grant (Non-Wage)	27,410	22,865	12,450
District Unconditional Grant (Wage)	87,182	35,037	98,957
Locally Raised Revenues	6,464	2,421	30,344
Other Transfers from Central Government	488,977	251,771	0
Sector Conditional Grant (Non-Wage)		0	469,999
Support Services Conditional Grant (Non-Wage)	576	432	
<i>Development Revenues</i>	1,562,392	411,221	331,354
Development Grant	268,829	268,829	
District Discretionary Development Equalization Grant	118,041	123,392	320,354
Multi-Sectoral Transfers to LLGs		0	11,000
Other Transfers from Central Government	1,146,545	19,000	
Unspent balances – Conditional Grants	28,977	0	
Total Revenues	2,173,000	723,747	943,103
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	610,609	310,968	611,750
Wage	87,182	35,037	98,957
Non Wage	523,427	275,931	512,793
<i>Development Expenditure</i>	1,562,392	236,491	331,354
Domestic Development	1,562,392	236,491	331,354
Donor Development	0	0	0
Total Expenditure	2,173,000	547,459	943,103

2015/16 Revenue and Expenditure Performance up to March

The department received 55% of its quarterly budget and cumulatively 32% of its annual budget. Performance under Uganda Road Fund and LGMSDP was good i.e 100% and 105% respectively of funds have been realized as fourth quarter funds were equally released during the third quarter resulting into higher quarterly percentages. More funds were released under LGMSDP to cover retentions due in the current financial year. The worst performance was under Local Revenue and other transfers specifically for CAIIP III due to the need to address other priorities under administration and natural resources and unexplained delays in paying contractors at MoLG level and hence not being able to capture the releases, respectively. Absorption level was fair i.e 78.3%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects a reduction in funding by 56% due to planned closure of CAIIP III programme. On the expenditure side Ushs.201million is to be spent on Office operations; Ush 274million is earmarked for District Road maintenance, 60million for maintenance of community access roads while Ushs. 258 million is earmarked for Road Construction and rehabilitation.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481			
No of bottle necks removed from CARs	2	1	0
Length in Km of District roads routinely maintained	498	224	500
Length in Km of District roads maintained.	0	0	13
Length in Km. of rural roads constructed	35	38	
Function Cost (US\$ '000)	1,957,035	467,509	805,946

Vote: 507 Busia District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed		0	1
No. of Public Buildings Rehabilitated	1	0	
Function Cost (US\$ '000)	215,965	79,950	137,158
Cost of Workplan (US\$ '000):	2,173,000	547,459	943,103

2015/16 Physical Performance up to March

55km of community access roads maintained across the 14 Sub-counties, 224 km of District Roads routinely maintained, 23.3 km District roads mechanically maintained, 2 Spots on one road of Lumino -Masaba-Masafu and 38km of community Access roads rehabilitated 7.8 KM of District roads rehabilitated (Masafu-Buduli-Masaba Road), Works at the Buyanga Sub-county Administration Block at roofing level

Planned Outputs for 2016/17

District Engineers Coordination Office Strengthened and facilitated. Reports prepared on time, vehicles and motor cycles in good running conditions, District oad committee adequately facilitated, staff salaries paid, Staff on contract paid, Projects of previous FY commissioned; Water & Electricity bills paid; 129.1 Kms of community access roads maintained in 14 subcounties; 455.05km of District Roads routinely maintained using gang workers and 38.7 km District roads mechanically maintained.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

4. No commitment

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate Technical capacity

The engineering department is apparently very understaffed. There are only 2 technical officers to manage all projects during the financial year if status quo is maintained

2. Inadequate funding

This specifically the road maintenance funds (URF). The funds allocated are so meager as compared with the actual maintenance requirements. We can only maintain our maintainable road segments for approx a 1/3 of the FY using the current budgets

3. Political interests

Sometimes political priorities are indifferent with technical assessments and priorities

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	11,303	8,258	62,389
District Unconditional Grant (Non-Wage)	1,049	509	0
District Unconditional Grant (Wage)	8,682	7,309	26,135

Vote: 507 Busia District

Workplan 7b: Water

Locally Raised Revenues	1,093	81	345
Sector Conditional Grant (Non-Wage)	0	0	35,910
Support Services Conditional Grant (Non-Wage)	480	360	
Development Revenues	478,809	481,583	560,451
Development Grant	436,809	436,809	480,700
District Discretionary Development Equalization Grant	20,000	28,274	
Multi-Sectoral Transfers to LLGs		0	57,751
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	490,112	489,842	622,840

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	33,303	21,861	62,389
Wage	8,682	7,309	26,135
Non Wage	24,622	14,552	36,254
Development Expenditure	456,809	65,744	560,451
Domestic Development	456,809	65,744	560,451
Donor Development	0	0	0
Total Expenditure	490,112	87,605	622,840

2015/16 Revenue and Expenditure Performance up to March

The department received 200% of its quarterly and 100% of its Annual conditional budget which was good due to the fact that all development funds for 3rd and 4th quarter were released in 3rd quarter. Performance from MoFPED was as per expectation. The vote received 141% of its LGMSDP funds to costs of the rolled over and completed water points. Otherwise Local revenue and unconditional grant wage performance was low due to increased allocation to Administration vote to meet pressing commitments. Otherwise, Absorption level stood at only 25%.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the Financial year 2016/17, the sector expects to realise more funds by 27% due to an increase in the discretionary and conditional grants to the water sector by Ministry of Finance, Planning and Economic Devt. This is aimed at increasing the safe water coverage to 76%. On the expenditure side water sector operations has been allocated UGX 42million, community based management and sanitation and hygiene UGX 65.6million while 18 deep well construction and 14 wells for rehabilitation UGX 414million by the higher Local Government.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981

Vote: 507 Busia District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
% of rural water point sources functional (Shallow Wells)		0	85
No. of water and Sanitation promotional events undertaken	2	2	2
No. of water user committees formed.	18	16	18
No. of Water User Committee members trained	18	0	18
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation		0	9
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	15	15	0
No. of supervision visits during and after construction	90	80	105
No. of water points tested for quality	60	50	60
No. of public latrines in RGCs and public places	1	1	2
No. of deep boreholes drilled (hand pump, motorised)	12	12	18
No. of deep boreholes rehabilitated	10	0	14
Function Cost (UShs '000)	490,112	87,605	622,840
Cost of Workplan (UShs '000):	490,112	87,605	622,840

2015/16 Physical Performance up to March

Water departmental office activities well coordinated, one RGC VIP latrine constructed and paid for, 40 supervision visits carried out, 15 deep wells so far drilled and installed, one Deep borehole drilled had low yield and was not installed, Second Quarter progress report submitted to the ministry, Water data collection carried out as well as the Public informed about water sector interventions/issues, water quality testing conducted in 30 old sources, Assessment of non functional sources conducted, Water & Sanitation promotional events carried out and Home and village improvement campaigns conducted

Planned Outputs for 2016/17

The following outputs will be realised during the Financial Year : 18 hand pump boreholes drilled and installed, Construct 2 - 2 Stance RGC latrines, and Rehabilitate 14 old Boreholes. This is expected to increase the safe water coverage to 76%. Lower Local Governments are to protect 6 springs and drill two deep wells using the District Discretionary Equalisation Grant

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

World Vision, Child Fund and Water Schools to contribute to safe water provision

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate safe cover coverage

The safe water coverage stands at 74% and according to the trend, the annual increase is on average 1.4% implying a significant population is not served

2. The on purchase of new vehicles

Vote: 507 Busia District

Workplan 7b: Water

The current vehicle is too old with high maintenance costs, the restriction on purchase of new vehicles should be relaxed

3. Water stressed areas

Areas around the Lake (Victoria) have poor ground water potential and sometimes poor water quality making the common technologies un-feasible specific projects could be identified to serve these areas with surface water- rather expensive for the district

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	79,610	70,764	80,229
District Unconditional Grant (Non-Wage)	1,612	11,636	13,759
District Unconditional Grant (Wage)	54,725	42,362	57,907
Locally Raised Revenues	1,278	269	1,149
Sector Conditional Grant (Non-Wage)	20,672	15,504	7,414
Support Services Conditional Grant (Non-Wage)	1,322	992	
<i>Development Revenues</i>	5,000	5,000	999,327
District Discretionary Development Equalization Grant	5,000	5,000	31,000
Multi-Sectoral Transfers to LLGs		0	25,923
Other Transfers from Central Government		0	942,404
Total Revenues	84,610	75,764	1,079,556
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	79,610	65,972	80,229
Wage	54,725	42,362	57,907
Non Wage	24,885	23,610	22,322
<i>Development Expenditure</i>	5,000	755	999,327
Domestic Development	5,000	755	999,327
Donor Development	0	0	0
Total Expenditure	84,610	66,727	1,079,556

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department realised 141% of the planned quarterly revenue estimates and 90% of its annual budget. The department realised 1288% of its unconditional grant non-wage due to the emergence of an out of court settlement of a compensation for damages caused on Mr. Ojambo's trees by the District while opening an access road in the community of Ndaiga. Likewise 100% of LGMSDP funds were realised as 4th quarter release were received in the 3rd quarter. The department absorbed 88% of its funds which was good performance

Department Revenue and Expenditure Allocations Plans for 2016/17

In the 2016/17 FY, the Natural Resources Department expects to expend 1billion (1176%) arising from the increased allocation to Lower Local Governments under the discretionary grant and other sectoral allocations arising from increased funding from Central Government and the NUSAF 3 program funding. The District has thus prioritised among others tree planting and training in energy conservation. Wage component has increased due to the recruitment of a Senior Environment Officer. On expenditure side Ushs. 36.7million shall cater for tree planting while Ushs. 14,857,784= for Environment and wetland restoration efforts while USHs13,000,000 is earmarked for land management activities and 942,404,294 is to finance NUSAF3 Activities.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 507 Busia District

Workplan 8: Natural Resources

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
No. of community women and men trained in ENR monitoring	18	7	15
No. of monitoring and compliance surveys undertaken	20	23	113
No. of new land disputes settled within FY	4	2	16
Area (Ha) of trees established (planted and surviving)	5	0	19
Number of people (Men and Women) participating in tree planting days		0	280
No. of Agro forestry Demonstrations	14	14	14
No. of community members trained (Men and Women) in forestry management	70	162	280
No. of monitoring and compliance surveys/inspections undertaken		0	12
No. of Water Shed Management Committees formulated	1	0	
No. of Wetland Action Plans and regulations developed	1	1	14
Function Cost (US\$ '000)	84,610	66,727	1,079,555
Cost of Workplan (US\$ '000):	84,610	66,727	1,079,555

2015/16 Physical Performance up to March

The Department conducted inspection visits for compliance with environmental and Natural resources standard, Reviewed Environmental and social impact statements and Environmental Audits, Trained tree seedling beneficiaries and processed a cadastral sheet for the physical planning of Lumino Town Board.

Planned Outputs for 2016/17

The department is focused at realizing three major outputs of sustainable utilization of fragile ecological systems, Addressing issues of climate change through increased tree coverage and Planned Rural Growth Centers in the District. This shall be realized through the following: 19 Ha of trees planted in at least 28 institutions identified from the 14 rural s/counties in the District, Development Projects and other fragile ecological systems monitored and Enforcement of ENR regulations financing of assorted sub projects geared at enhancing household income.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

It is anticipated that some NGOs will provide tree seedlings to some individuals and institutions however, the value of these seedlings may not be reliably provided here. World vision is active in the training of communities in the making and use of local energy saving cookstoves in Busitema and Sikuda Subcounty and the operationalisation of disaster management plans in the Sub Counties of Sikuda, Busitema, Busime and Lunyo. Other organisations are Trees for the Future Youth Environmental Services and Child Fund.

(iv) The three biggest challenges faced by the department in improving local government services

1. Illegal ownership of Wetlands by individuals, and institutions

Some institutions and very high profiled persons have 'owned' whole or parts of some wetlands making it very difficult to convince a common rural farmer to move out of a wetland.

2. Unplanned Developments of trading centers

All the mushrooming rural Growth Centers do not have physical plans.

Vote: 507 Busia District

Workplan 8: Natural Resources

3. High rate of deforestation in the District.

The higher percentage of the population that depends on wood fuel has exacerbated deforestation to a level far greater than tree planting rates in the District.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	186,171	130,375	213,771
District Unconditional Grant (Non-Wage)	1,612	636	0
District Unconditional Grant (Wage)	111,109	75,341	143,167
Locally Raised Revenues	1,278	269	1,149
Sector Conditional Grant (Non-Wage)	72,172	54,129	69,454
<i>Development Revenues</i>	886,006	208,657	397,045
District Discretionary Development Equalization Grant	2,015	2,694	3,647
Donor Funding	21,703	0	0
Multi-Sectoral Transfers to LLGs	38,288	38,288	61,050
Other Transfers from Central Government	824,000	167,675	328,000
Transitional Development Grant		0	4,348
Total Revenues	1,072,177	339,032	610,816
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	186,171	120,544	213,771
Wage	111,109	75,341	143,167
Non Wage	75,062	45,203	70,604
<i>Development Expenditure</i>	886,006	127,512	397,045
Domestic Development	864,303	127,512	397,045
Donor Development	21,703	0	0
Total Expenditure	1,072,177	248,057	610,816

2015/16 Revenue and Expenditure Performance up to March

The department received 24% of its quarterly budget and cumulatively 32% of its annual budget. Releases from Ministry of Finance performed as expected i.e at 75% cumulatively. Otherwise other transfers and specifically Youth Livelihood Fund performed least i.e at zero percent for the quarter and 20% cumulatively due to over budgeting since most funds had been received in the past quarters. 217% of the LGMSDP funds were realised and covered releases for both 3rd and 4th quarter. No donor funds have been received due to closure of OVC SDS_USAID programme at end of last Financial Year. Local revenue and unconditional grant performed worst due to the need to address other pressing priorities like compensations under other votes. Otherwise, only 192% of funds for the quarter & 73% for annual budget have been absorbed.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department shall receive less during next Financial Year by 43% as compared to the FY 2015/16 due to expected reduction in funding under the Youth Livelihood Programme. Otherwise, wage component is to increase due to expected recruitment of a Senior Community Development Officer. Multisectoral transfers and generally the Development funds are equally expected to increase due to additional funding from MoFPED under DDEG. On the expenditure side, Ushs. 143million (23%) will cater for salaries, Ushs. 20.7million (3.3%) for Social Rehabilitation services while Adult Learning has been allocated Ushs. 13,485,000 (2.2%); Support to Youth Councils and Youth under Livelihoods has been allocated Ushs. 328millions (54%).

Vote: 507 Busia District

Workplan 9: Community Based Services

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	10	9	10
No. of Active Community Development Workers	11	11	14
No. FAL Learners Trained	200	250	100
No. of children cases (Juveniles) handled and settled	575	95	150
No. of Youth councils supported	15	15	14
No. of assisted aids supplied to disabled and elderly community	0	0	14
No. of women councils supported	15	15	14
Function Cost (UShs '000)	1,072,178	248,057	610,816
Cost of Workplan (UShs '000):	1,072,178	248,057	610,816

2015/16 Physical Performance up to March

Cummulatively, the department implemented the activities below: (1) Women Council meeting at District Level was conducted. (2) Monitoring of Women Council activities was conducted in to subcounties.(3)Disability day celebrations were attended in Tororo District.(4) Proficiency Tests for Adult were conducted at subcounty level. (5) FAL instructors were given bicycle incentives. (6) Youth council meeting was conducted consisting of participants from 14 subcounties.(7) Youth executive meeting was held at District level.(8) Field appraisal of Youth groups was conducted.(9) Monitoring of YLP projects was conducted.Salaries were paid to staff for the months of July to March 2016.

Planned Outputs for 2016/17

Community based services department operations effectivelly managed, 23 Youth Groups to be supported under the Livelihood Programme, 4 quarterly progress reports submitted to CAO and to the Ministry of Gender & Social Development, 13 Departmental Staff paid monthly salary for 12 months, 200 Home based interventions for PWDs conducted, 5 PWDs referred to appropriate centres for health and social services & 10 PWDs referred for vocational skills training etc. Five Lower Local Governments are to fund community driven development projects.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

World Vision and Child Fund are expected to fund activities in the department

(iv) The three biggest challenges faced by the department in improving local government services

1. Under staffing

Out of the 36 required staff, only 13 are available

2. Lack of development partners

There are no development partners in the field of legal support especially to children in contact with the law

3. Limited transport facilities

Out of the 14 Subcounties only nine have motorcycles.

Workplan 10: Planning

Vote: 507 Busia District

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	83,141	50,910	91,118
District Unconditional Grant (Non-Wage)	22,895	7,977	31,821
District Unconditional Grant (Wage)	51,526	36,438	51,252
Locally Raised Revenues	2,571	1,883	8,045
Support Services Conditional Grant (Non-Wage)	6,149	4,612	
<i>Development Revenues</i>	8,437	7,345	182,200
District Discretionary Development Equalization Gran	5,317	5,317	7,200
Donor Funding	3,120	2,028	175,000
Total Revenues	91,578	58,254	273,318
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	83,141	48,334	91,118
Wage	51,526	36,438	51,252
Non Wage	31,616	11,896	39,866
<i>Development Expenditure</i>	8,437	6,688	182,200
Domestic Development	5,317	4,660	7,200
Donor Development	3,120	2,028	175,000
Total Expenditure	91,578	55,022	273,318

2015/16 Revenue and Expenditure Performance up to March

The department received 76% of its quarterly budget and cumulatively 64% of its annual budget which was relatively good. Performance from MoFPED was as per expectation i.e 100% cumulatively under LGMSDP(Development) and 75% recurrent. There was equally better donor performance resulting into a cumulative realization to 65% since more funds were released in the third quarter. Non-wage performed poorly due to the need to prioritize compensations arising of court actions under administration. Otherwise, absorption level stood at 94.5% which was good.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Unit expects to realise an increase in funding by 198% next Financial Year due to the new programme of Birth Registration with support from UNICEF. Specifically the budget shall be spent as follows: Ushs 72,259,000 for management of the District Planning Office; Ushs. 175million for Birth Registration (0-17year old) Ushs 2,500,000 for District planning services; Ushs 1,000,000 for Statistical data collection and Ushs 22,559,000 for monitoring & reporting of sector plans/programmes.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	5	5	5
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	91,578	55,022	273,318
Cost of Workplan (UShs '000):	91,578	55,022	273,318

Vote: 507 Busia District

Workplan 10: Planning

2015/16 Physical Performance up to March

The Unit was able to compile and share/submit first quarter reports with Ministry of Finance Planning and Economic Development on 23/10/15, BFP on 20/11/15, SDS_OVC report on 15/11/15 and LGMSDP 4th quarter report on 4/11/15 while 1st quarter report on 20/11/2015, and 2nd quarter report on 28/1/16. Draft PC was submitted to MoFPED on 24/3/2016, Draft Work plans and budget were compiled and shared in TPC on 14/3/16; DEC on 17/3/2016 and Council on 22/3/16. 5 year DDP was disseminated to stakeholders in December, 2015. Internal Assessment Exercise together with mentoring of staff in all the 14 Lower Local Government was done. Project appraisal was done and report shared. All mandatory 6 Technical Planning Committee meetings were held, budget desk meeting and USAID supported management committee meeting were held and reports are on file. Monitoring of LGMSDP, SDS, PRDP and PAF projects done.

Planned Outputs for 2016/17

The planned outputs will include: 1 Budget framework paper produced, Integrated work plan produced, Performance assessment done, projects appraised, Statistical abstract produced, monitoring and evaluation of government programs done. The Unit will continue to support both Higher and Lower Local Governments in preparation of their plans, and ensure follow ups for timely implementation and reporting. Support will also be provided in areas of improved monitoring and programme evaluation. Birth Registration of all children is to commence in July 2016 in four Lower Local Governments.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The Unit expects to realise support from, USAID, Child Fund and World Vision towards supporting Departments and Lower Local Governments in areas of Development Planning and Monitoring and Evaluation of Programmes

(iv) The three biggest challenges faced by the department in improving local government services

1. Multiple planning & reporting formats

There is too much duplication (arising from numerous formats) in preparation of plans and reports that are needed by various Ministries, Agencies and the donor community, thus affecting actual implementation of activities.

2. Inadequate staffing in key sister departments

There is inadequate levels of staffing to handle data collection and analysis across sectors

3. Inadequate capacity in planning, monitoring and reporting by key depts

Inadequate capacity leading to delays in submission of plans and inadequate/poor documentation.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	47,280	33,126	45,734
District Unconditional Grant (Non-Wage)	15,513	9,248	13,853
District Unconditional Grant (Wage)	24,972	19,863	26,135
Locally Raised Revenues	3,235	1,345	5,747
Support Services Conditional Grant (Non-Wage)	3,560	2,670	
<i>Development Revenues</i>	1,000	1,000	2,600
District Discretionary Development Equalization Grant	1,000	1,000	2,600

Vote: 507 Busia District

Workplan 11: Internal Audit

Total Revenues	48,280	34,125	48,334
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>47,280</i>	<i>33,126</i>	<i>45,734</i>
Wage	24,972	19,863	26,135
Non Wage	22,308	13,263	19,599
<i>Development Expenditure</i>	<i>1,000</i>	<i>1,000</i>	<i>2,600</i>
Domestic Development	1,000	1,000	2,600
Donor Development	0	0	0
Total Expenditure	48,280	34,125	48,334

2015/16 Revenue and Expenditure Performance up to March

The department received 90% of its quarterly budget and cumulatively 71% of its annual budget. Releases from Ministry of Finance performed as expected i.e at 75% for recurrent and 100% for development since 3rd and 4th quarter funds were all released in the 3rd quarter. Otherwise Local Revenue performance was below expectation i.e at only 42% due to other pressing commitments under Administration Vote to clear debts and fund travels. The absorption level stood at 100%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department shall almost maintain its level of funding next Financial Year and specifically Ushs. 31,634,950 (65%) will cater for management services while Ushs. 16,699,296 (35%) for Internal Audit activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	30/10/15	5/2/2016	30/10/16
Function Cost (UShs '000)	48,280	34,125	48,334
Cost of Workplan (UShs '000):	48,280	34,125	48,334

2015/16 Physical Performance up to March

The Unit was able to carry out second quarter audit at both District and Lower Local Governments, and Special Audit for the Youth Livelihood Funds and prepare and submit Audit reports.

Planned Outputs for 2016/17

Performance Contract Form B and agreement Compiled and submitted to the Chief Executive.

Annual/Quarterly audit workplan prepared and submitted to council for approval.

Annual/Quarterly performance reviews carried out.

Financial Audits carried out in an acceptable standard following a prescribed program in each quarter of the Financial year.

Mandatory Quarterly audit reports compiled and submitted to the District Chairperson

Timely Quarterly audit reports produced which frankly and concisely comment on the adequacy of the financial control and accounting systems and provide observations and recommendations on the efficiency, effectiveness and

Vote: 507 Busia District

Workplan 11: Internal Audit

economy of the administrative and departmental systems.

Manpower audit conducted embracing all employees of the administration;

System Audit carried out at District Head quarters on IFMS to Verify reliability of Financial and management reporting.;

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None at the moment

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of reliable Transport means

The Department does not have a vehicle to help the departmental staff move across the district to carry out audit work effectively

2. Inadequate funds

The level of funding is inadequate to meet the expected mandatory tasks

3. Understaffing

The Pricincipal Internal Audit is now acting Chief Finance Officer